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H.446

Introduced by Representatives Lanpher of Vergennes and Cina of Burlington
Referred to Committee on
Date:
Subject: Municipal government; town clerk and treasurer; audit
Statement of purpose of bill as introduced: This bill proposes to require a town
to conduct an additional audit when the positions of town clerk and treasurer
are held by the same individual.

An act relating to requiring a town to conduct an additional audit when its
town clerk and treasurer are the same individual

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 24 V.S.A. § 1681 is amended to read:

§ 1681. AUDITORS; DUTIES; MEETING

(a)(1) Town auditors shall meet at least 25 days before each annual town
meeting to examine and adjust the accounts of all town officers and all other
persons authorized by law to draw orders on the town treasurer.

(2) Such auditing shall include the account that the treasurer is required
to keep with the collector, the tax accounts of the collector, trust accounts
where the town or any town officer, as such officer, is trustee or where the

1 town is sole beneficiary, accounts relating to the town indebtedness, and
2 accounts of any special funds in the care of any town official.

3 ~~(b)~~(3) Notice of such meeting shall be given by posting or publication ten
4 days in advance of such meeting.

5 (b)(1) Except as provided in subsection (c) of this section, when the
6 positions of town clerk and treasurer are held by the same individual, the
7 selectboard shall require either an independent or accountability audit
8 simultaneously with the audit required in subsection (a) of this section.

9 (2) If the selectboard chooses to require an independent audit, the
10 selectboard shall contract with a public accountant licensed in this State.

11 (c) The selectboard shall not require an independent or accountability audit
12 under subsection (b) of this section when it has contracted with a licensed
13 public accountant pursuant to 17 V.S.A. § 2651b.

14 (d) As used in this section, “accountability audit” shall mean the
15 comparison of the check register of the town accounting program to a copy of
16 cashd checks from the town’s bank to prove the checks were written to the
17 vendor reported on the accounting program.

1 Sec. 2. 24 V.S.A. § 1682 is amended to read:

2 § 1682. REPORT; DISTRIBUTION

3 (a)(1) The auditors shall report their findings in writing and cause the same
4 to be mailed or otherwise distributed to the voters of the town at least ten days
5 before the annual meeting.

6 * * *

7 (b) If a town is required to conduct an independent or accountability audit
8 pursuant to subsection 1681(b) of this chapter or if a town has voted to
9 eliminate the office of auditor, the findings of the public accountant employed
10 in accordance with 17 V.S.A. § 2651b, the selectboard shall be mailed mail or
11 otherwise distributed by the selectboard distribute the findings of the
12 independent audit, accountability audit, or public accountant in the same
13 manner that findings are required to be distributed by auditors.

14 Sec. 3. EFFECTIVE DATE

15 This act shall take effect on passage.